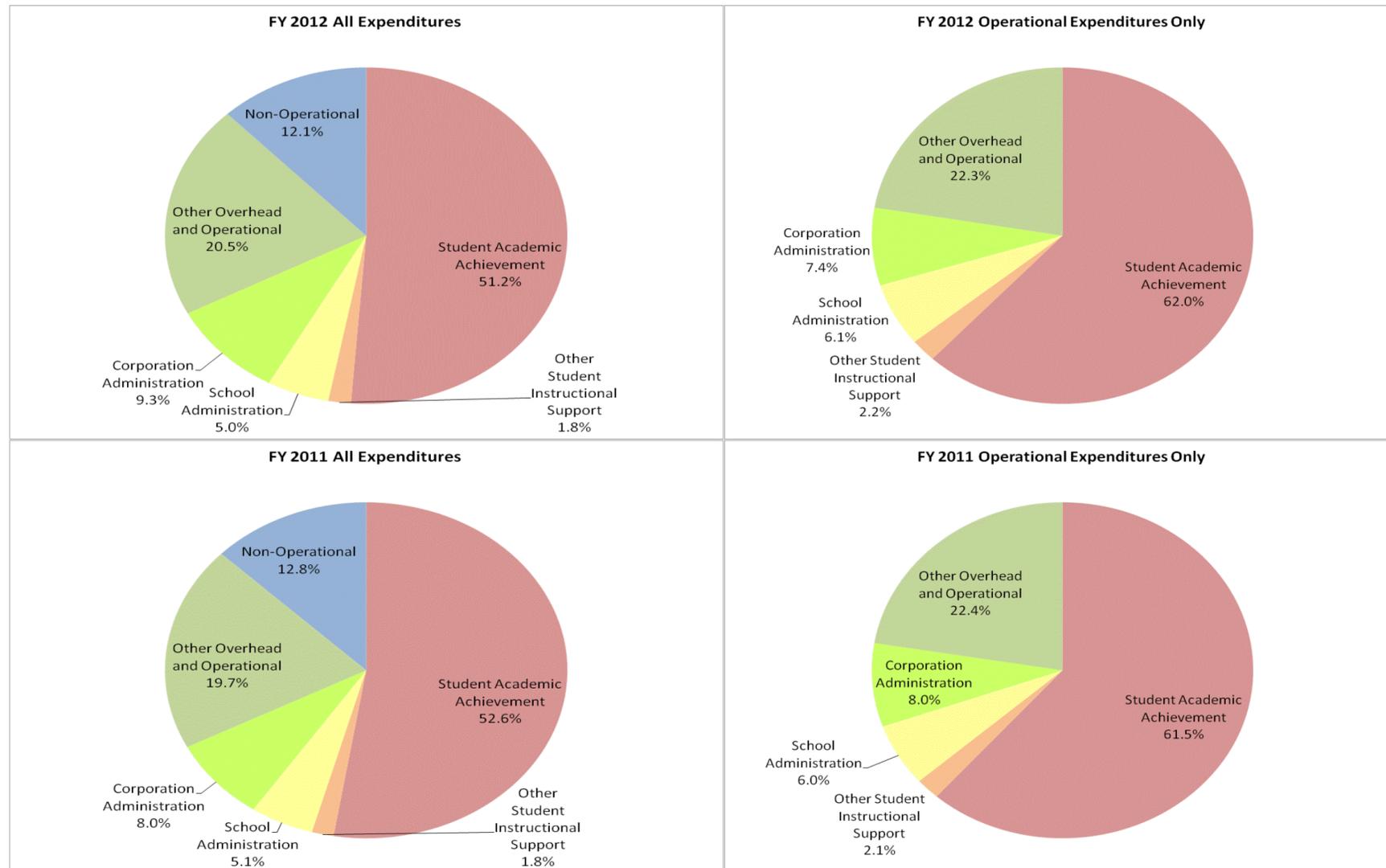


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Union School Corporation (6795)**

Union School Corporation (6795)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$2,221,603	54.5%	\$2,575,656	54.0%	\$2,488,233	52.6%	\$2,534,503	51.2%
Student Instructional Support	\$299,994	7.4%	\$291,540	6.1%	\$325,792	6.9%	\$338,302	6.8%
Overhead and Operational	\$1,043,275	25.6%	\$1,247,924	26.2%	\$1,309,929	27.7%	\$1,475,007	29.8%
Nonoperational	\$510,272	12.5%	\$651,415	13.7%	\$605,652	12.8%	\$600,120	12.1%
Grand Total	\$4,075,142		\$4,766,534		\$4,729,605		\$4,947,932	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	61.9%	60.2%	59.5%	58.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Union School Corporation (6795)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$107,467	\$61,659	\$74,870		-30%	21%
	11100 Regular Programs; Elementary	\$785,641	\$875,539	\$874,192	\$869,684	11%	-1%	-1%
	11200 Regular Programs; Middle/Junior High	\$0	\$7,841	\$39,048	\$54,566		> 500%	40%
	11300 Regular Programs; High School	\$599,908	\$784,802	\$888,347	\$904,533	51%	15%	2%
	11450 Vocational Education; Consumer and Homemaking	\$43,504	\$52,545	\$37,929	\$41,388	-5%	-21%	9%
	11480 Vocational Education; Industrial Education A	\$0	\$20,957	\$72,583	\$70,326		236%	-3%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,883	\$8,433	\$11,359		294%	35%
	12110 Gifted And Talented; Gifted and Talented	\$13,444	\$667	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$40,429	\$29,077	\$25,644		-37%	-12%
	12350 Physical Impairment; Homebound	\$2,197	\$2,827	\$7,524	\$6,692	205%	137%	-11%
	12510 Culturally Different; Communication Disorders	\$17,834	\$45,792	\$29,145	\$20,863	17%	-54%	-28%
	14100 Summer School Programs; Elementary	\$0	\$6,201	\$0	\$0		-100%	
	16100 Remediation Testing	\$8,213	\$8,111	\$14,969	\$19,241	134%	137%	29%
	16200 Preventive Remediation	\$0	\$0	\$7,088	\$0			-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$28,452	\$57,976	\$46,190	\$88,537	211%	53%	92%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$181,913	\$176,931	\$0	\$0	-100%	-100%	
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$129,791	\$219,387	\$200,125		54%	-9%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$11,083	\$2,200	\$0		-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$40	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$20,831	\$27,042	\$34,341	\$40,569	95%	50%	18%
	22230 Library/Media Services; Audiovisual	\$602	\$1,000	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$40,940	\$55,356	\$55,813	\$60,154	47%	9%	8%
	22360 Instruction, Related Technology; Network Support	\$0	\$2,837	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$40,585	\$0	\$0		-100%	
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$900	\$900	\$900		0%	0%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$9,080	\$5,294	\$17,989		98%	240%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$29,981	\$47	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$41,921	\$0	\$0		-100%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$65,046	\$54,115	\$27,064		-58%	-50%
	26497 2007 Account Code - Teachers Retirement Fund	\$77,799	\$0	\$0	\$0			
Student Academic Achievement Total		\$1,851,298	\$2,575,656	\$2,488,233	\$2,534,503	37%	-2%	2%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$29,773	\$52,427	\$49,154	\$54,871	84%	5%	12%
	21240 Guidance Services; Information Services	\$1,858	\$316	\$0	\$0	-100%	-100%	
	21310 Health Services; Service Area Direction	\$28,412	\$32,501	\$33,775	\$34,567	22%	6%	2%
	24100 Office of The Principal	\$183,061	\$206,296	\$242,863	\$248,864	36%	21%	2%
Student Instructional Support Total		\$243,103	\$291,540	\$325,792	\$338,302	39%	16%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$12,900	\$10,765	\$10,765	\$10,765	-17%	0%	0%
	23150 Board of Education; Legal Services	\$10,119	\$6,790	\$7,153	\$3,420	-66%	-50%	-52%
	23160 Board of Education; Promotion Expenses	\$1,728	\$754	\$143	\$282	-84%	-63%	97%
	23190 Board of Education; Other Governing Body Services	\$0	\$45,779	\$14,287	\$5,093		-89%	-64%
	23210 Executive Administration; Office of The Superintendent	\$116,292	\$131,446	\$90,549	\$92,951	-20%	-29%	3%
	23220 Executive Administration; Community Relations	\$0	\$195	\$584	\$342		75%	-42%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$468	\$476	\$476		2%	0%
	23290 Executive Administration; Other Executive Administration Services	\$7,630	\$2,054	\$0	\$0	-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$0	\$34,206	\$59,890	\$63,898		87%	7%
	25160 Fiscal Services; Financial Accounting	\$0	\$24,557	\$40,763	\$37,084		51%	-9%
	25191 Other Fiscal Services; Refund of Revenue	\$10,570	\$0	\$0	\$0	-100%		
	25193 Other Fiscal Services; Printed Forms	\$0	\$1,581	\$1,224	\$1,445		-9%	18%
	25790 Personnel Services; Other Professional Services	\$0	\$6,620	\$17,731	\$5,504		-17%	-69%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$0	\$57,744	\$55,999			-3%
	25840 Administrative Technology Services; Systems Operations	\$0	\$14,052	\$3,425	\$3,759		-73%	10%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Union School Corporation (6795)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$55,583	\$158,977			186%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$436	\$0	\$0		-100%	
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$733	\$16,447	\$18,952		> 500%	15%
	25890 Other Technology Services	\$0	\$312	\$0	\$0		-100%	
	25910 Judgments	\$0	\$2,500	\$0	\$0		-100%	
	25920 Ditch Assessments	\$42	\$39	\$0	\$144	245%	266%	
	25990 Other Support Services, Central	\$0	\$0	\$0	\$2,213			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$53,350	\$111,546	\$119,357		124%	7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$285,975	\$337,046	\$238,063	\$229,861	-20%	-32%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$9,536	\$0	\$0		-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$39,916	\$15,040	\$38,543	\$20,613	-48%	37%	-47%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$66	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$15,122	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,352	\$39,663	\$59,070	\$44,576	-34%	12%	-25%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$200	\$190	\$1,008	\$1,050	425%	453%	4%
	27010 Student Transportation; Service Area Direction	\$700	\$6,497	\$5,315	\$6,147	> 500%	-5%	16%
	27100 Student Transportation; Vehicle Operation	\$176,670	\$210,410	\$211,549	\$208,532	18%	-1%	-1%
	27200 Student Transportation; Monitoring Services	\$0	\$2,653	\$221	\$1,801		-32%	> 500%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$68,954	\$111,400	\$87,265	\$95,120	38%	-15%	9%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$88,626			
	27900 Student Transportation; Other Student Transportation Services	\$2,631	\$1,320	\$1,397	\$680	-74%	-48%	-51%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,171	\$49	\$130		-94%	166%
	31100 Food Services Operations; Service Area Direction	\$60,467	\$68,848	\$73,652	\$75,133	24%	9%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$93,382	\$897	\$3,624	\$15,619	-83%	> 500%	331%
	31400 Food Services Operations; Food Purchases	\$0	\$104,590	\$101,157	\$104,002		-1%	3%
	31900 Other Food Services	\$286	\$1,028	\$705	\$2,456	> 500%	139%	249%
Overhead and Operational Total		\$971,000	\$1,247,924	\$1,309,929	\$1,475,007	52%	18%	13%
Nonoperational								
	33400 Athletic Coaches	\$38,109	\$69,639	\$81,465	\$85,760	125%	23%	5%
	33990 Other Community Services; Other	\$496	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$20,183	\$660	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$29,668	\$12,203	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,802	\$36,277	\$3,262	\$5,300	-78%	-85%	63%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$2,623			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$21,156	\$26,323	\$27,234	\$4,168	-80%	-84%	-85%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,260	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$168,403	\$111,302	\$80,000	\$90,000	-47%	-19%	13%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$30,012	\$52,424	\$48,697		62%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$11,666	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$184,600	\$180,000	\$195,000	\$205,000	11%	14%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$185,000	\$165,223	\$156,580		-15%	-5%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$1,044	\$1,992			91%
Nonoperational Total		\$501,343	\$651,415	\$605,652	\$600,120	20%	-8%	-1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$3,074	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$159,829	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$17,193	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$265,427	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$14,955	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$47,922	\$0	\$0	\$0			
Prorated By Fund Total		\$508,399	\$0	\$0	\$0			